

SPECIAL CIVIL APPLICATION NO. 3233 OF 1996.

Date of decision: 26.7.1996.

For approval and signature

The Honourable Mr. Justice B.C. Patel

The Honourable Mr. Justice R. R. Jain

Mr. K.A. Puj, advocate for petitioner.

Mr. M.J. Thakore, counsel for Mr. M.R. Bhatt, for respondents.

1. Whether Reporters of Local Papers may be allowed to see the judgment?
2. To be referred to the Reporter or not?
3. Whether their Lordships wish to see the fair copy of judgment?
4. Whether this case involves a substantial question of law as to the interpretation of the Constitution of India, 1950 or any order made thereunder?
5. Whether it is to be circulated to the Civil Judge?

Coram: B.C. Patel & R.R. Jain, JJ.

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July 26, 1996.

Oral judgment (Per Patel, J.)

Rule. Mr. M.R. Bhatt, advocate, waives service for respondents.

Heard learned counsel Mr. Thakore for the revenue and Mr. Puj for the petitioner.

Looking to the facts and circumstances of the case and after hearing the learned counsel for the parties, the order dated 28.2.1996 for the assessment year 1993-94 passed by the Assessing Officer Annexure F is quashed and set aside with a direction to the Assessing Officer to pass appropriate order after hearing legal representative of the assessee and after considering the documents which may be produced by the assessee at the request of the Assessing Officer. The Assessing Officer shall pass appropriate order without being influenced by the order passed by his predecessor in office. The order shall be passed within a period of four months from the receipt of writ of this Court.

The order dated 28.2.1996, Annexure F, is hereby set aside. Rule made absolute. No order as to costs.